

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF HAWAII

GERALD GUDENAU and)	CIVIL 07-00104DAE-BMK
DANA GUDENAU,)	
)	
Petitioners,)	
)	
vs.)	
)	
UNITED STATES OF AMERICA)	
and INTERNAL REVENUE)	
SERVICE,)	
)	
Respondents.)	
)	

ORDER ADOPTING MAGISTRATE'S
FINDINGS AND RECOMMENDATION

Findings and Recommendation having been filed and served on all parties on May 10, 2007, and no objections having been filed by any party,

IT IS HEREBY ORDERED AND ADJUDGED that, pursuant to Title 28, United States Code, Section 636(b)(1)(C) and Local Rule 74.2, the "Findings and

Recommendation to Deny Petitions to Quash Internal Revenue Service Third Party Summons," are adopted as the opinion and order of this Court.

IT IS SO ORDERED.

DATED: Honolulu, Hawaii, May 25, 2007.



David Alan Ezra
United States District Judge

Gerald Gudenu, et al. vs. USA, et al., Civil No. 07-00104 DAE-BMK; ORDER
ADOPTING MAGISTRATE'S FINDINGS AND RECOMMENDATION